# MARICOPA COUNTY EMPLOYEE BENEFITS TRUST FUND

# Statements of Revenues, Expenses, and

# Changes in Net Assets —Internal Service Funds YTD as of October 31, 2011

	YTD 10/30/2011			Full Year 6/30/2011	Full Year 6/30/2010		
Operating revenues:							
Operating income	\$	41,412,725	\$	119,211,913		112,927,735	
Other income				884		97,894	
Investment income		0	203	498,476		779,620	
Total operating revenues	\$	41,412,725	\$	119,711,273	\$	113,805,250	
Operating expenses:			***				
Losses and loss expenses		37,423,971		111,900,464		101,098,908	
All other expenses		2,338,981		8,621,004	2	13,570,703	
Total operating expenses	\$	39,762,952	\$	120,521,468	\$	114,669,611	
Nonoperating revenues:							
Capital contributions				49,990			
Transfers to Other Funds				(1,380,291)			
Loss on disposal of capital assests		0		(3,273)			
Total nonoperating revenues		0		(1,333,574)		0	
Change in net assets		1,649,773		(2,143,770)		(864,361)	
Total net assests - Beginning		41,023,133		43,166,902		44,031,264	
Total net assets - Ending	\$	42,672,906	\$	41,023,133	\$	43,166,902	

# Maricopa County Employee Benefits Trust Funds Statements of Net Assets - Internal Service Funds October 31, 2011, June 30, 2011, and June 30, 2010

	10/31/2011		 6/30/2011	6/30/2010		
Assets	Note					
Cash and cash equivalents	\$	57,603,055	\$ 57,181,449	\$	56,235,460	
Interest receivable	1	3,563	3,563		81,358	
Accounts receivable	2	869,200	898,195		1,260,064	
Prepaid insurance	3	102,572	852,807		110,532	
Capital assets, net	4	0	0		4,013	
Total assets		58,578,390	58,936,014		57,691,427	
Liabilities						
Accounts payable	5	178,675	124,271		512,556	
Accrued Liabilities	6	3,014,894	2,382,967		3,243,514	
Employee compensation payable	7	3,275,725	3,290,574		2,263,426	
Reserve for losses and loss expenses	8	9,436,189	12,115,069		8,505,029	
Total liabilities		15,905,484	17,912,881		14,524,525	
Net Assets						
Invested in capital assets		0	0		4,013	
Unrestricted (deficit)		42,672,906	41,023,133		43,162,889	
Total net assets (deficit)	\$	42,672,906	\$ 41,023,133	\$	43,166,902	

# MARICOPA COUNTY EMPLOYEE BENEFITS TRUST FUNDS

# Fund Balance Roll-Forward Four Months Ended October 31, 2011

Fund								_		_	
601-CM	S <u>isured Funds</u>							F			
602-CMG LOW OPTION	, <del>, , , , , , , , , , , , , , , , , , </del>	<u>E</u>	<u>kpenditures</u>		<u>Revenues</u>		<u>Net</u>		<u>7/1/2011</u>		<u>10/31/2011</u>
603-COAP IN	601-CMG HIGH OPTION	\$	12,693,146	\$	13,020,558	\$	327,412	\$	(961,081)	\$	(633,669)
CALIFORM   CALIFORM   10.612.285   9.372.034   (1.140.250)   (1.839.967)   (1.280.278)   (1.280.278)   (2.9					The state of the s				920,801		980,285
			19CO CON CERCION CONTROL A PRESENTATION IN				1,222,391		(4,270,249)		(3,047,858)
					70 10						
Total Medical & BH											
			manual ma		688,279				4,951,829		5,047,078
Total Dental		\$		\$		\$	N	\$		\$	
19.161/19.20   19.1											
Total Pharmacy		\$		\$			51 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	\$		\$	4,666,964
State   Parmarcy   \$ 4,664,307   \$ 4,215,045   \$ (449,262)   \$ 20,926,713   \$ 20,477,451   \$ 623-VISION   \$ 18,826   \$ 24,980   \$ (166,849)   \$ 230,967   \$ 64,108   \$ 615-VIELINES   \$ 16,9694   \$ 230,967   \$ 64,108   \$ 615-VIELINES   \$ 169,667   \$ 449,400   \$ 616,55   \$ 18,962   \$ 25,117   \$ 615-WIELINES   \$ 169,667   \$ 433,735   \$ 386,778   \$ 2,314,788   \$ 2,701,566   \$ 616-CONTRACT ADMINISTRATION   \$ 86,680   \$ 93,202   \$ 6,522   \$ 582,642   \$ 589,184   \$ 617-MED INCENTIVE AND PENALTIES   \$ 618-BENEFIT ADMINISTRATION   \$ 598,032   \$ 920,126   \$ 322,094   \$ 1,516,582   \$ 16,867   \$ 99-BENEFITS CLEARING   \$ 791,669   \$ 2,060,253   \$ 1,268,584   \$ 6,524,163   \$ 7,792,747   \$ 1 total   \$ 791,669   \$ 2,060,253   \$ 1,268,584   \$ 6,524,163   \$ 7,792,747   \$ 1 total   \$ 791,669   \$ 2,060,253   \$ 1,268,584   \$ 6,524,163   \$ 7,792,747   \$ 1 total   \$ 791,669   \$ 2,060,253   \$ 1,268,584   \$ 6,524,163   \$ 7,792,747   \$ 1 total   \$ 39,174,087   \$ 40,792,699   \$ 1,618,612   \$ 32,492,268   \$ 34,110,880   \$ 614,095   \$ 1,690,792   \$ 1,618,612   \$ 32,492,268   \$ 34,110,880   \$ 614,095   \$ 1,690,792   \$ 1,618,612   \$ 32,492,268   \$ 34,110,880   \$ 1,690,792   \$		\$		\$		\$		\$		\$	19,161,457
Sear	609-CONSUMER CHOICE		575,892		572,289		(3,603)	\$	1,319,597		1,315,994
Total Vision	Total Pharmacy	\$	4,664,307	\$	4,215,045	\$	(449,262)	\$	20,926,713	\$	20,477,451
Total Vision	623-VISION	\$	616,248	\$	449,400	\$	(166,849)	\$	230,957	\$	64,108
Secont   Second   Secont   Secont   Second   Second   Second   Second   Second   Second   Secont   Second   S	624-STAND ALONE VISION		18,826		24,980		6,155	\$	18,962		25,117
B61-CONTRACT ADMINISTRATION   B61-680   B93,202   B62-642   B681-661   B61-7-MED INCENTIVE AND PENALTIES   B61-7-MED INCENTIVE AND PENAL	<b>Total Vision</b>	\$	635,074	\$	474,380	\$	(160,694)	\$	249,919	\$	89,225
B66,00   B	615-WELLNESS	\$	106,957	\$	493,735		386,778		2,314,788		2,701,566
Composition	616-CONTRACT ADMINISTRATION	\$	86,680	\$	93,202		6,522				589,164
Page	617-MED INCENTIVE AND PENALTIE	S									
Page	618-BENEFIT ADMINISTRATION	\$	598,032	\$	920,126		322,094				
	999-BENEFITS CLEARING		0		553,190		553,190				
	Total Other	\$	791,669	\$	2,060,253	\$	1,268,584	\$	6,524,163	\$	7,792,747
	€ d Total	\$	39,174,087	\$	40,792,699	\$	1,618,612	\$	32,492,268	\$	
Second State					LOGINAL PROPERTY.	_				<u> </u>	
Second State	Employee Self Insured Funds										
State											
102-50 PERCENT STD						<b>\$</b>		•	5 420 764	Φ	5 420 764
Total STD	611-60 PERCENT STD		514 205		470 582	\$	(43.622)	\$		\$	S 155
Total STD   \$ 588,865   \$ 620,026   \$ 31,161   \$ 8,530,866   \$ 8,562,027     Total Self-Insured   \$ 39,762,952   \$ 41,412,725   \$ 1,649,773   \$ 41,023,133   \$ 42,672,907     Fully Insured (Agency) Funds   Expenditures   Revenues   Net   7/1/2011   10/31/2011     607-FI DENTAL PPO   \$ 1,651,051   \$ 1,643,935   (7,116)   \$ 71,235   \$ 64,119     605-FI PREPAID DENTAL   127,380   126,869   (512)   110,058   109,546     Total Dental   \$ 1,778,431   \$ 1,770,804   \$ (7,627)   \$ 181,293   \$ 173,666     621-FLEX SPENDING HEALTH   \$ 1,211,468   \$ 896,426   \$ (315,043)   \$ - \$ (315,043)     622-FLEX SPENDING DEP CARE   153,702   276,893   123,191   123,190.58     Total FSA   \$ 1,365,170   \$ 1,173,318   \$ (191,852)   \$ - \$ (191,852)     626-FI LIFE AND AD AND D   \$ 342,076   \$ 354,481   \$ 12,405   \$ 29,287   \$ 41,657     630-DEPENDENT LIFE   165,901   165,331   (571)   13,131   12,560     Total Life and AD&D   \$ 1,751,045   \$ 1,746,884   \$ (4,161)   \$ 300,070   \$ 295,909     628-EMPLOYEE ASSISTANCE   67,967   67,919   (48)   917   869     631-VOLUNTARY BENEFITS   128,645   128,221   (425)   3,078   2,653     C IGNA FOR SENIORS   228,787   219,585   (9,202)   66,940   57,738     Total Agency Funds   \$ 425,399   \$ 415,725   \$ (9,674)   \$ 70,935   \$ 61,261     Total Agency Fund Adjustments	611-60 PERCENT STD 611-60 PERCENT STD					\$	A	\$	1,373,741	\$	1,330,119
Fully Insured (Agency) Funds         Expenditures         Revenues         Net         7/1/2011         Fund Balance 10/31/2011           607-FI DENTAL PPO         \$ 1,651,051         \$ 1,643,935         \$ (7,116)         \$ 71,235         \$ 64,119           625-FI PREPAID DENTAL         127,380         126,869         (512)         110,058         109,546           Total Dental         \$ 1,778,431         \$ 1,770,804         \$ (7,627)         \$ 181,293         \$ 173,666           621-FLEX SPENDING HEALTH         \$ 1,211,468         \$ 896,426         \$ (315,043)         \$ - \$ (315,043)           622-FLEX SPENDING DEP CARE         153,702         276,893         123,191         - \$ (315,043)           626-FI LIFE AND AD AND D         \$ 342,076         \$ 354,481         \$ 12,405         \$ 29,287         \$ 41,692           627-SUPPLEMENTAL LIFE         1,243,067         1,227,072         (15,995)         257,652         241,657           630-DEPENDENT LIFE         165,901         165,331         (571)         13,131         12,560           628-EMPLOYEE ASSISTANCE         67,967         67,919         (48)         917         869           631-VOLUNTARY BENEFITS         128,645         128,221         (425)         3,078         2,653 <t< td=""><td>611-60 PERCENT STD 611-60 PERCENT STD 612-50 PERCENT STD</td><td></td><td>58,462</td><td></td><td>102,025</td><td>\$</td><td>43,563</td><td>\$</td><td>1,373,741 1,106,728</td><td>\$</td><td>1,330,119 1,150,291</td></t<>	611-60 PERCENT STD 611-60 PERCENT STD 612-50 PERCENT STD		58,462		102,025	\$	43,563	\$	1,373,741 1,106,728	\$	1,330,119 1,150,291
Fully Insured (Agency) Funds         Revenues         Net         7/1/2011         Fund Balance 10/31/2011           607-FI DENTAL PPO         \$ 1,651,051         \$ 1,643,935         \$ (7,116)         \$ 71,235         \$ 64,119           625-FI PREPAID DENTAL         127,380         126,869         (512)         110,058         109,546           Total Dental         \$ 1,778,431         \$ 1,770,804         \$ (7,627)         \$ 181,293         \$ 173,666           621-FLEX SPENDING HEALTH         \$ 1,211,468         \$ 896,426         \$ (315,043)         \$ - \$ (315,043)           622-FLEX SPENDING DEP CARE         153,702         276,893         123,191         123,190.58           Total FSA         \$ 1,365,170         \$ 1,173,318         \$ (191,852)         \$ - \$ (191,852)           626-FI LIFE AND AD AND D         \$ 342,076         \$ 354,481         \$ 12,405         \$ 29,287         \$ 41,692           627-SUPPLEMENTAL LIFE         1,243,067         1,227,072         (15,995)         257,652         241,657           630-DEPENDENT LIFE         165,901         165,331         (571)         13,131         12,560           Total Life and AD&D         \$ 1,751,045         \$ 1,746,884         \$ (4,161)         \$ 300,070         \$ 295,909           628-EMPLOYEE ASSISTAN	611-60 PERCENT STD 611-60 PERCENT STD 612-50 PERCENT STD 613-40 PERCENT STD	<u> </u>	58,462 16,198	•	102,025 47,419		43,563 31,220		1,373,741 1,106,728 629,632		1,330,119 1,150,291 660,852
Fund         Expenditures         Revenues         Net         7/1/2011         10/31/2011           607-FI DENTAL PPO         \$ 1,651,051         \$ 1,643,935         (7,116)         \$ 71,235         64,119           625-FI PREPAID DENTAL         127,380         126,869         (512)         110,058         109,546           Total Dental         \$ 1,778,431         \$ 1,770,804         \$ (7,627)         \$ 181,293         \$ 173,666           621-FLEX SPENDING HEALTH         \$ 1,211,468         \$ 896,426         (315,043)         \$ -         \$ (315,043)           622-FLEX SPENDING DEP CARE         153,702         276,893         123,191         123,190.58           Total FSA         \$ 1,365,170         \$ 1,173,318         \$ (191,852)         \$ -         \$ (191,852)           626-FI LIFE AND AD AND D         342,076         \$ 354,481         12,405         29,287         \$ 41,692           627-SUPPLEMENTAL LIFE         165,901         165,331         (571)         13,131         12,560           630-DEPENDENT LIFE         165,901         165,331         (571)         13,131         12,560           628-EMPLOYEE ASSISTANCE         67,967         67,919         (48)         917         869           631-VOLUNTARY BENEFITS <t< td=""><td>611-60 PERCENT STD 611-60 PERCENT STD 612-50 PERCENT STD 613-40 PERCENT STD Total STD</td><td></td><td>58,462 16,198 <b>588,865</b></td><td>TO COMPANY</td><td>102,025 47,419 <b>620,026</b></td><td>\$</td><td>43,563 31,220 <b>31,161</b></td><td>\$</td><td>1,373,741 1,106,728 629,632 <b>8,530,866</b></td><td>\$</td><td>1,330,119 1,150,291 660,852 <b>8,562,027</b></td></t<>	611-60 PERCENT STD 611-60 PERCENT STD 612-50 PERCENT STD 613-40 PERCENT STD Total STD		58,462 16,198 <b>588,865</b>	TO COMPANY	102,025 47,419 <b>620,026</b>	\$	43,563 31,220 <b>31,161</b>	\$	1,373,741 1,106,728 629,632 <b>8,530,866</b>	\$	1,330,119 1,150,291 660,852 <b>8,562,027</b>
Fund         Expenditures         Revenues         Net         7/1/2011         10/31/2011           607-FI DENTAL PPO         \$ 1,651,051         \$ 1,643,935         (7,116)         \$ 71,235         64,119           625-FI PREPAID DENTAL         127,380         126,869         (512)         110,058         109,546           Total Dental         \$ 1,778,431         \$ 1,770,804         \$ (7,627)         \$ 181,293         \$ 173,666           621-FLEX SPENDING HEALTH         \$ 1,211,468         \$ 896,426         (315,043)         \$ -         \$ (315,043)           622-FLEX SPENDING DEP CARE         153,702         276,893         123,191         123,190.59         123,190.59           70tal FSA         \$ 1,365,170         \$ 1,173,318         \$ (191,852)         \$ -         \$ (191,852)           626-FI LIFE AND AD AND D         342,076         \$ 354,481         12,405         \$ 29,287         \$ 41,692           627-SUPPLEMENTAL LIFE         165,901         165,331         (571)         13,131         12,560           630-DEPENDENT LIFE         165,901         165,331         (571)         3,131         12,560           628-EMPLOYEE ASSISTANCE         67,967         67,919         (48)         917         869           631-VOLUN	611-60 PERCENT STD 611-60 PERCENT STD 612-50 PERCENT STD 613-40 PERCENT STD Total STD		58,462 16,198 <b>588,865</b>	TO COMPANY	102,025 47,419 <b>620,026</b>	\$	43,563 31,220 <b>31,161</b>	\$	1,373,741 1,106,728 629,632 <b>8,530,866</b>	\$	1,330,119 1,150,291 660,852 <b>8,562,027</b>
607-FI DENTAL PPO         \$ 1,651,051         \$ 1,643,935         \$ (7,116)         \$ 71,235         \$ 64,119           625-FI PREPAID DENTAL         127,380         126,869         (512)         110,058         109,546           Total Dental         \$ 1,778,431         \$ 1,770,804         \$ (7,627)         \$ 181,293         \$ 173,666           621-FLEX SPENDING HEALTH         \$ 1,211,468         \$ 896,426         \$ (315,043)         \$ - \$ (315,043)           622-FLEX SPENDING DEP CARE         153,702         276,893         123,191         123,190.58           Total FSA         \$ 1,365,170         \$ 1,173,318         \$ (191,852)         \$ - \$ (191,852)           626-FI LIFE AND AD AND D         \$ 342,076         \$ 354,481         \$ 12,405         \$ 29,287         \$ 41,692           627-SUPPLEMENTAL LIFE         1,243,067         1,227,072         (15,995)         257,652         241,657           630-DEPENDENT LIFE         165,901         165,331         (571)         13,131         12,560           Total Life and AD&D         \$ 1,751,045         \$ 1,746,884         \$ (4,161)         \$ 300,070         \$ 295,909           628-EMPLOYEE ASSISTANCE         67,967         67,919         (48)         917         869           631-VOLUNTARY BENEFITS	611-60 PERCENT STD 611-60 PERCENT STD 612-50 PERCENT STD 613-40 PERCENT STD Total STD Total Self-Insured		58,462 16,198 <b>588,865</b>	TO COMPANY	102,025 47,419 <b>620,026</b>	\$	43,563 31,220 <b>31,161</b>	\$	1,373,741 1,106,728 629,632 <b>8,530,866</b> <b>41,023,133</b>	\$	1,330,119 1,150,291 660,852 <b>8,562,027</b> <b>42,672,907</b>
625-FI PREPAID DENTAL         127,380         126,869         (512)         110,058         109,546           Total Dental         \$ 1,778,431         \$ 1,770,804         \$ (7,627)         \$ 181,293         \$ 173,666           621-FLEX SPENDING HEALTH         \$ 1,211,468         \$ 896,426         \$ (315,043)         \$ - \$ (315,043)           622-FLEX SPENDING DEP CARE         153,702         276,893         123,191         123,190.58           Total FSA         \$ 1,365,170         \$ 1,173,318         \$ (191,852)         \$ - \$ (191,852)           626-FI LIFE AND AD AND D         \$ 342,076         \$ 354,481         \$ 12,405         \$ 29,287         \$ 41,692           627-SUPPLEMENTAL LIFE         1,243,067         1,227,072         (15,995)         257,652         241,657           630-DEPENDENT LIFE         165,901         165,331         (571)         13,131         12,560           Total Life and AD&D         \$ 1,751,045         \$ 1,746,884         \$ (4,161)         \$ 300,070         \$ 295,909           628-EMPLOYEE ASSISTANCE         67,967         67,919         (48)         917         869           631-VOLUNTARY BENEFITS         128,645         128,221         (425)         3,078         2,653           CIGNA FOR SENIORS         228,78	611-60 PERCENT STD 611-60 PERCENT STD 612-50 PERCENT STD 613-40 PERCENT STD Total STD Total Self-Insured Fully Insured (Agency) Funds	\$	58,462 16,198 588,865 39,762,952	TO COMPANY	102,025 47,419 <b>620,026</b> <b>41,412,725</b>	\$	43,563 31,220 <b>31,161</b>	\$	1,373,741 1,106,728 629,632 <b>8,530,866</b> <b>41,023,133</b> und Balance	\$ \$	1,330,119 1,150,291 660,852 <b>8,562,027</b> <b>42,672,907</b> und Balance
Total Dental         \$ 1,778,431         \$ 1,770,804         \$ (7,627)         \$ 181,293         \$ 173,666           621-FLEX SPENDING HEALTH         \$ 1,211,468         896,426         (315,043)         - \$ (315,043)           622-FLEX SPENDING DEP CARE         153,702         276,893         123,191         123,190.58           Total FSA         \$ 1,365,170         \$ 1,173,318         (191,852)         \$ - \$ (191,852)           626-FI LIFE AND AD AND D         \$ 342,076         \$ 354,481         \$ 12,405         \$ 29,287         \$ 41,692           627-SUPPLEMENTAL LIFE         1,243,067         1,227,072         (15,995)         257,652         241,657           630-DEPENDENT LIFE         165,901         165,331         (571)         13,131         12,560           Total Life and AD&D         \$ 1,751,045         \$ 1,746,884         \$ (4,161)         \$ 300,070         \$ 295,909           628-EMPLOYEE ASSISTANCE         67,967         67,919         (48)         917         869           631-VOLUNTARY BENEFITS         128,645         128,221         (425)         3,078         2,653           € IGNA FOR SENIORS         228,787         219,585         (9,202)         66,940         57,738           Total Agency Funds         \$ 5,320,045 <td>611-60 PERCENT STD 611-60 PERCENT STD 612-50 PERCENT STD 613-40 PERCENT STD Total STD Total Self-Insured  Fully Insured (Agency) Funds Fund</td> <td>\$ <u>E</u></td> <td>58,462 16,198 588,865 39,762,952 ependitures</td> <td>\$</td> <td>102,025 47,419 <b>620,026</b> <b>41,412,725</b> Revenues</td> <td>\$</td> <td>43,563 31,220 <b>31,161</b> <b>1,649,773</b></td> <td>\$ \$</td> <td>1,373,741 1,106,728 629,632 <b>8,530,866</b> <b>41,023,133</b> und Balance 7/1/2011</td> <td>\$ \$</td> <td>1,330,119 1,150,291 660,852 <b>8,562,027</b> <b>42,672,907</b> und Balance 10/31/2011</td>	611-60 PERCENT STD 611-60 PERCENT STD 612-50 PERCENT STD 613-40 PERCENT STD Total STD Total Self-Insured  Fully Insured (Agency) Funds Fund	\$ <u>E</u>	58,462 16,198 588,865 39,762,952 ependitures	\$	102,025 47,419 <b>620,026</b> <b>41,412,725</b> Revenues	\$	43,563 31,220 <b>31,161</b> <b>1,649,773</b>	\$ \$	1,373,741 1,106,728 629,632 <b>8,530,866</b> <b>41,023,133</b> und Balance 7/1/2011	\$ \$	1,330,119 1,150,291 660,852 <b>8,562,027</b> <b>42,672,907</b> und Balance 10/31/2011
621-FLEX SPENDING HEALTH       \$ 1,211,468       \$ 896,426       \$ (315,043)       \$ - \$ (315,043)         622-FLEX SPENDING DEP CARE       153,702       276,893       123,191       123,190.58         Total FSA       \$ 1,365,170       \$ 1,173,318       \$ (191,852)       \$ - \$ (191,852)         626-FI LIFE AND AD AND D       \$ 342,076       \$ 354,481       \$ 12,405       \$ 29,287       \$ 41,692         627-SUPPLEMENTAL LIFE       1,243,067       1,227,072       (15,995)       257,652       241,657         630-DEPENDENT LIFE       165,901       165,331       (571)       13,131       12,560         Total Life and AD&D       \$ 1,751,045       \$ 1,746,884       \$ (4,161)       \$ 300,070       \$ 295,909         628-EMPLOYEE ASSISTANCE       67,967       67,919       (48)       917       869         631-VOLUNTARY BENEFITS       128,645       128,221       (425)       3,078       2,653         © JIGNA FOR SENIORS       228,787       219,585       (9,202)       66,940       57,738         Total Agency Funds       \$ 5,320,045       \$ 5,106,730       \$ (213,315)       \$ 552,298       \$ 338,983	611-60 PERCENT STD 611-60 PERCENT STD 612-50 PERCENT STD 613-40 PERCENT STD Total STD Total Self-Insured  Fully Insured (Agency) Funds Fund 607-FI DENTAL PPO	\$ <u>E</u>	58,462 16,198 <b>588,865</b> <b>39,762,952</b> cpenditures 1,651,051	\$	102,025 47,419 <b>620,026</b> <b>41,412,725</b> Revenues 1,643,935	\$	43,563 31,220 <b>31,161</b> <b>1,649,773</b> <u>Net</u> (7,116)	\$ \$	1,373,741 1,106,728 629,632 <b>8,530,866</b> <b>41,023,133</b> und Balance 7/1/2011 71,235	\$ \$	1,330,119 1,150,291 660,852 <b>8,562,027</b> <b>42,672,907</b> und Balance 10/31/2011 64,119
622-FLEX SPENDING DEP CARE         153,702         276,893         123,191         123,190.58           Total FSA         \$ 1,365,170         \$ 1,173,318         \$ (191,852)         \$ - \$ (191,852)           626-FI LIFE AND AD AND D         \$ 342,076         \$ 354,481         \$ 12,405         \$ 29,287         \$ 41,692           627-SUPPLEMENTAL LIFE         1,243,067         1,227,072         (15,995)         257,652         241,657           630-DEPENDENT LIFE         165,901         165,331         (571)         13,131         12,560           Total Life and AD&D         \$ 1,751,045         \$ 1,746,884         \$ (4,161)         \$ 300,070         \$ 295,909           628-EMPLOYEE ASSISTANCE         67,967         67,919         (48)         917         869           631-VOLUNTARY BENEFITS         128,645         128,221         (425)         3,078         2,653           © IGNA FOR SENIORS         228,787         219,585         (9,202)         66,940         57,738           Total Others         \$ 425,399         \$ 415,725         (9,674)         \$ 70,935         \$ 61,261           Total Agency Funds         \$ 5,320,045         \$ 5,106,730         \$ (213,315)         \$ 552,298         \$ 338,983	611-60 PERCENT STD 611-60 PERCENT STD 612-50 PERCENT STD 613-40 PERCENT STD Total STD Total Self-Insured  Fully Insured (Agency) Funds Fund 607-FI DENTAL PPO 625-FI PREPAID DENTAL	\$ \$	58,462 16,198 <b>588,865</b> <b>39,762,952</b> (penditures 1,651,051 127,380	\$	102,025 47,419 <b>620,026</b> <b>41,412,725</b> <u>Revenues</u> 1,643,935 126,869	\$	43,563 31,220 <b>31,161</b> <b>1,649,773</b> <u>Net</u> (7,116) (512)	\$ \$ F	1,373,741 1,106,728 629,632 <b>8,530,866</b> <b>41,023,133</b> und Balance 7/1/2011 71,235 110,058	\$ \$ F	1,330,119 1,150,291 660,852 <b>8,562,027</b> <b>42,672,907</b> und Balance 10/31/2011 64,119 109,546
Total FSA         \$ 1,365,170         \$ 1,173,318         \$ (191,852)         \$ - \$ (191,852)           626-FI LIFE AND AD AND D         \$ 342,076         \$ 354,481         \$ 12,405         \$ 29,287         \$ 41,692           627-SUPPLEMENTAL LIFE         1,243,067         1,227,072         (15,995)         257,652         241,657           630-DEPENDENT LIFE         165,901         165,331         (571)         13,131         12,560           Total Life and AD&D         \$ 1,751,045         \$ 1,746,884         \$ (4,161)         \$ 300,070         \$ 295,909           628-EMPLOYEE ASSISTANCE         67,967         67,919         (48)         917         869           631-VOLUNTARY BENEFITS         128,645         128,221         (425)         3,078         2,653           € DIGNA FOR SENIORS         228,787         219,585         (9,202)         66,940         57,738           Total Others         \$ 425,399         \$ 415,725         (9,674)         \$ 70,935         61,261           Total Agency Fund Adjustments         \$ 5,320,045         \$ 5,106,730         \$ (213,315)         \$ 552,298         \$ 338,983	611-60 PERCENT STD 611-60 PERCENT STD 612-50 PERCENT STD 613-40 PERCENT STD Total STD Total Self-Insured  Fully Insured (Agency) Funds Fund 607-FI DENTAL PPO 625-FI PREPAID DENTAL Total Dental	\$ \$	58,462 16,198 <b>588,865</b> <b>39,762,952</b> (penditures 1,651,051 127,380	\$	102,025 47,419 <b>620,026</b> <b>41,412,725</b> <u>Revenues</u> 1,643,935 126,869	\$	43,563 31,220 <b>31,161</b> <b>1,649,773</b> <u>Net</u> (7,116) (512)	\$ \$ F	1,373,741 1,106,728 629,632 <b>8,530,866</b> <b>41,023,133</b> und Balance 7/1/2011 71,235 110,058	\$ \$ F	1,330,119 1,150,291 660,852 <b>8,562,027</b> <b>42,672,907</b> und Balance 10/31/2011 64,119 109,546
626-FI LIFE AND AD AND D       \$ 342,076       \$ 354,481       \$ 12,405       \$ 29,287       \$ 41,692         627-SUPPLEMENTAL LIFE       1,243,067       1,227,072       (15,995)       257,652       241,657         630-DEPENDENT LIFE       165,901       165,331       (571)       13,131       12,560         Total Life and AD&D       \$ 1,751,045       \$ 1,746,884       \$ (4,161)       \$ 300,070       \$ 295,909         628-EMPLOYEE ASSISTANCE       67,967       67,919       (48)       917       869         631-VOLUNTARY BENEFITS       128,645       128,221       (425)       3,078       2,653         6 CIGNA FOR SENIORS       228,787       219,585       (9,202)       66,940       57,738         Total Others       \$ 425,399       \$ 415,725       \$ (9,674)       \$ 70,935       \$ 61,261         Total Agency Funds       \$ 5,320,045       \$ 5,106,730       \$ (213,315)       \$ 552,298       \$ 338,983         Less: Agency Fund Adjustments	611-60 PERCENT STD 611-60 PERCENT STD 612-50 PERCENT STD 613-40 PERCENT STD Total STD Total Self-Insured  Fully Insured (Agency) Funds Fund 607-FI DENTAL PPO 625-FI PREPAID DENTAL Total Dental 621-FLEX SPENDING HEALTH	\$ \$ \$	58,462 16,198 588,865 39,762,952 ependitures 1,651,051 127,380 1,778,431 1,211,468	\$	102,025 47,419 620,026 41,412,725 Revenues 1,643,935 126,869 1,770,804	\$ \$	43,563 31,220 31,161 1,649,773 Net (7,116) (512) (7,627) (315,043)	\$ \$ \$	1,373,741 1,106,728 629,632 <b>8,530,866</b> <b>41,023,133</b> und Balance <b>7/1/2011</b> 71,235 110,058 <b>181,293</b>	\$ \$ \$	1,330,119 1,150,291 660,852 <b>8,562,027</b> <b>42,672,907</b> und Balance 10/31/2011 64,119 109,546 173,666
627-SUPPLEMENTAL LIFE         1,243,067         1,227,072         (15,995)         257,652         241,657           630-DEPENDENT LIFE         165,901         165,331         (571)         13,131         12,560           Total Life and AD&D         \$ 1,751,045         \$ 1,746,884         \$ (4,161)         \$ 300,070         \$ 295,909           628-EMPLOYEE ASSISTANCE         67,967         67,919         (48)         917         869           631-VOLUNTARY BENEFITS         128,645         128,221         (425)         3,078         2,653           CIGNA FOR SENIORS         228,787         219,585         (9,202)         66,940         57,738           Total Others         \$ 425,399         \$ 415,725         \$ (9,674)         \$ 70,935         \$ 61,261           Total Agency Funds         \$ 5,320,045         \$ 5,106,730         \$ (213,315)         \$ 552,298         \$ 338,983	611-60 PERCENT STD 611-60 PERCENT STD 612-50 PERCENT STD 613-40 PERCENT STD Total STD Total Self-Insured  Fully Insured (Agency) Funds Fund 607-FI DENTAL PPO 625-FI PREPAID DENTAL Total Dental 621-FLEX SPENDING HEALTH	\$ \$ \$ \$	58,462 16,198 588,865 39,762,952 ependitures 1,651,051 127,380 1,778,431 1,211,468	\$	102,025 47,419 620,026 41,412,725 Revenues 1,643,935 126,869 1,770,804 896,426	\$ \$	43,563 31,220 31,161 1,649,773 Net (7,116) (512) (7,627) (315,043)	\$ \$ \$	1,373,741 1,106,728 629,632 <b>8,530,866</b> <b>41,023,133</b> und Balance <b>7/1/2011</b> 71,235 110,058 <b>181,293</b>	\$ \$ \$	1,330,119 1,150,291 660,852 <b>8,562,027 42,672,907</b> und Balance 10/31/2011 64,119 109,546 173,666 (315,043)
630-DEPENDENT LIFE         165,901         165,331         (571)         13,131         12,560           Total Life and AD&D         \$ 1,751,045         \$ 1,746,884         \$ (4,161)         \$ 300,070         \$ 295,909           628-EMPLOYEE ASSISTANCE         67,967         67,919         (48)         917         869           631-VOLUNTARY BENEFITS         128,645         128,221         (425)         3,078         2,653           CIGNA FOR SENIORS         228,787         219,585         (9,202)         66,940         57,738           Total Others         \$ 425,399         \$ 415,725         (9,674)         70,935         61,261           Total Agency Funds         \$ 5,320,045         5,106,730         (213,315)         552,298         338,983           Less: Agency Fund Adjustments	611-60 PERCENT STD 611-60 PERCENT STD 612-50 PERCENT STD 613-40 PERCENT STD Total STD Total Self-Insured  Fully Insured (Agency) Funds Fund 607-FI DENTAL PPO 625-FI PREPAID DENTAL Total Dental 621-FLEX SPENDING HEALTH 622-FLEX SPENDING DEP CARE	\$ \$ \$ \$	58,462 16,198 588,865 39,762,952 spenditures 1,651,051 127,380 1,778,431 1,211,468 153,702	\$ \$	102,025 47,419 620,026 41,412,725 Revenues 1,643,935 126,869 1,770,804 896,426 276,893	\$ \$ \$ \$	43,563 31,220 31,161 1,649,773 Net (7,116) (512) (7,627) (315,043) 123,191	\$ \$ \$ \$	1,373,741 1,106,728 629,632 <b>8,530,866</b> <b>41,023,133</b> und Balance 7/1/2011 71,235 110,058 <b>181,293</b>	\$ \$ \$ \$	1,330,119 1,150,291 660,852 <b>8,562,027 42,672,907</b> und Balance 10/31/2011 64,119 109,546 173,666 (315,043) 123,190.58
Total Life and AD&D         \$ 1,751,045         \$ 1,746,884         \$ (4,161)         \$ 300,070         \$ 295,909           628-EMPLOYEE ASSISTANCE         67,967         67,919         (48)         917         869           631-VOLUNTARY BENEFITS         128,645         128,221         (425)         3,078         2,653           CIGNA FOR SENIORS         228,787         219,585         (9,202)         66,940         57,738           Total Others         \$ 425,399         \$ 415,725         (9,674)         70,935         \$ 61,261           Total Agency Funds         \$ 5,320,045         \$ 5,106,730         \$ (213,315)         \$ 552,298         \$ 338,983           Less: Agency Fund Adjustments	611-60 PERCENT STD 611-60 PERCENT STD 612-50 PERCENT STD 613-40 PERCENT STD Total STD Total Self-Insured  Fully Insured (Agency) Funds Fund 607-FI DENTAL PPO 625-FI PREPAID DENTAL Total Dental 621-FLEX SPENDING HEALTH 622-FLEX SPENDING DEP CARE Total FSA	\$ \$ \$ \$	58,462 16,198 588,865 39,762,952 (penditures 1,651,051 127,380 1,778,431 1,211,468 153,702 1,365,170	\$ \$	102,025 47,419 620,026 41,412,725 Revenues 1,643,935 126,869 1,770,804 896,426 276,893 1,173,318	\$ \$ \$ \$	43,563 31,220 31,161 1,649,773 Net (7,116) (512) (7,627) (315,043) 123,191 (191,852)	\$ \$ \$ \$	1,373,741 1,106,728 629,632 <b>8,530,866</b> <b>41,023,133</b> und Balance 7/1/2011 71,235 110,058 181,293	\$ \$ \$ \$ \$ \$	1,330,119 1,150,291 660,852 <b>8,562,027 42,672,907</b> und Balance 10/31/2011 64,119 109,546 173,666 (315,043) 123,190.58 (191,852)
628-EMPLOYEE ASSISTANCE 67,967 67,919 (48) 917 869 631-VOLUNTARY BENEFITS 128,645 128,221 (425) 3,078 2,653 CIGNA FOR SENIORS 228,787 219,585 (9,202) 66,940 57,738 Total Others \$ 425,399 \$ 415,725 \$ (9,674) \$ 70,935 \$ 61,261 Total Agency Funds \$ 5,320,045 \$ 5,106,730 \$ (213,315) \$ 552,298 \$ 338,983 Less: Agency Fund Adjustments	611-60 PERCENT STD 611-60 PERCENT STD 612-50 PERCENT STD 613-40 PERCENT STD Total STD Total Self-Insured  Fully Insured (Agency) Funds Fund 607-FI DENTAL PPO 625-FI PREPAID DENTAL Total Dental 621-FLEX SPENDING HEALTH 622-FLEX SPENDING DEP CARE Total FSA 626-FI LIFE AND AD AND D	\$ \$ \$ \$	58,462 16,198 588,865 39,762,952 cpenditures 1,651,051 127,380 1,778,431 1,211,468 153,702 1,365,170 342,076	\$ \$	102,025 47,419 620,026 41,412,725 Revenues 1,643,935 126,869 1,770,804 896,426 276,893 1,173,318 354,481	\$ \$ \$ \$	43,563 31,220 31,161 1,649,773 Net (7,116) (512) (7,627) (315,043) 123,191 (191,852) 12,405	\$ \$ \$ \$	1,373,741 1,106,728 629,632 <b>8,530,866</b> <b>41,023,133</b> und Balance <b>7/1/2011</b> 71,235 110,058 <b>181,293</b>	\$ \$ \$ \$ \$ \$	1,330,119 1,150,291 660,852 <b>8,562,027 42,672,907</b> und Balance 10/31/2011 64,119 109,546 173,666 (315,043) 123,190.58 (191,852) 41,692
631-VOLUNTARY BENEFITS CIGNA FOR SENIORS 228,787 10tal Others \$ 425,399 \$ 415,725 \$ (9,202) 66,940 57,738  Total Agency Funds Less: Agency Fund Adjustments  128,645 128,221 (425) 3,078 2,653 (9,202) 66,940 57,738 (9,674) \$ 70,935 \$ 61,261 (128,221 (425) 3,078 (128,221 (425) 3,078 (9,202) 66,940 (9,202) 57,738 (9,674) \$ 70,935 \$ 61,261 (128,221 (425) 3,078 (9,202) 66,940 (9,202)	611-60 PERCENT STD 611-60 PERCENT STD 612-50 PERCENT STD 613-40 PERCENT STD Total STD Total Self-Insured  Fully Insured (Agency) Funds Fund 607-FI DENTAL PPO 625-FI PREPAID DENTAL Total Dental 621-FLEX SPENDING HEALTH 622-FLEX SPENDING DEP CARE Total FSA 626-FI LIFE AND AD AND D 627-SUPPLEMENTAL LIFE	\$ \$ \$ \$	58,462 16,198 588,865 39,762,952 (cpenditures) 1,651,051 127,380 1,778,431 1,211,468 153,702 1,365,170 342,076 1,243,067	\$ \$	102,025 47,419 620,026 41,412,725 Revenues 1,643,935 126,869 1,770,804 896,426 276,893 1,173,318 354,481 1,227,072	\$ \$ \$ \$	43,563 31,220 31,161 1,649,773 Net (7,116) (512) (7,627) (315,043) 123,191 (191,852) 12,405 (15,995)	\$ \$ \$ \$	1,373,741 1,106,728 629,632 8,530,866 41,023,133 und Balance 7/1/2011 71,235 110,058 181,293 - 29,287 257,652	\$ \$ \$ \$ \$ \$	1,330,119 1,150,291 660,852 <b>8,562,027 42,672,907</b> und Balance 10/31/2011 64,119 109,546 173,666 (315,043) 123,190.58 (191,852) 41,692 241,657
631-VOLUNTARY BENEFITS C DIGNA FOR SENIORS 128,645 128,221 (425) 3,078 2,653 228,787 219,585 (9,202) 66,940 57,738 201	611-60 PERCENT STD 611-60 PERCENT STD 612-50 PERCENT STD 613-40 PERCENT STD Total STD Total Self-Insured  Fully Insured (Agency) Funds Fund 607-FI DENTAL PPO 625-FI PREPAID DENTAL Total Dental 621-FLEX SPENDING HEALTH 622-FLEX SPENDING DEP CARE Total FSA 626-FI LIFE AND AD AND D 627-SUPPLEMENTAL LIFE 630-DEPENDENT LIFE	\$ \$ \$ \$ \$	58,462 16,198 588,865 39,762,952 (penditures 1,651,051 127,380 1,778,431 1,211,468 153,702 1,365,170 342,076 1,243,067 165,901	\$ \$ \$ \$	102,025 47,419 620,026 41,412,725 Revenues 1,643,935 126,869 1,770,804 896,426 276,893 1,173,318 354,481 1,227,072 165,331	\$ \$ \$ \$	43,563 31,220 31,161 1,649,773 Net (7,116) (512) (7,627) (315,043) 123,191 (191,852) 12,405 (15,995) (571)	\$ \$ \$ \$ \$ \$ \$	1,373,741 1,106,728 629,632 <b>8,530,866 41,023,133</b> und Balance 7/1/2011 71,235 110,058 181,293 - 29,287 257,652 13,131	\$ \$ \$ \$ \$ \$ \$	1,330,119 1,150,291 660,852 <b>8,562,027 42,672,907</b> und Balance 10/31/2011 64,119 109,546 173,666 (315,043) 123,190.58 (191,852) 41,692 241,657 12,560
CIGNA FOR SENIORS         228,787         219,585         (9,202)         66,940         57,738           Total Others         \$ 425,399         \$ 415,725         \$ (9,674)         \$ 70,935         \$ 61,261           Total Agency Funds         \$ 5,320,045         \$ 5,106,730         \$ (213,315)         \$ 552,298         \$ 338,983           Less: Agency Fund Adjustments	611-60 PERCENT STD 611-60 PERCENT STD 612-50 PERCENT STD 613-40 PERCENT STD Total STD Total Self-Insured  Fully Insured (Agency) Funds Fund 607-FI DENTAL PPO 625-FI PREPAID DENTAL Total Dental 621-FLEX SPENDING HEALTH 622-FLEX SPENDING DEP CARE Total FSA 626-FI LIFE AND AD AND D 627-SUPPLEMENTAL LIFE 630-DEPENDENT LIFE Total Life and AD&D	\$ \$ \$ \$ \$	58,462 16,198 588,865 39,762,952 (penditures 1,651,051 127,380 1,778,431 1,211,468 153,702 1,365,170 342,076 1,243,067 165,901 1,751,045	\$ \$ \$ \$	102,025 47,419 620,026 41,412,725 Revenues 1,643,935 126,869 1,770,804 896,426 276,893 1,173,318 354,481 1,227,072 165,331 1,746,884	\$ \$ \$	43,563 31,220 31,161 1,649,773 Net (7,116) (512) (7,627) (315,043) 123,191 (191,852) 12,405 (15,995) (571) (4,161)	\$ \$ \$ \$ \$ \$ \$	1,373,741 1,106,728 629,632 <b>8,530,866 41,023,133</b> und Balance 7/1/2011 71,235 110,058 181,293 - 29,287 257,652 13,131 300,070	\$ \$ \$ \$ \$ \$ \$	1,330,119 1,150,291 660,852 <b>8,562,027 42,672,907</b> und Balance 10/31/2011 64,119 109,546 173,666 (315,043) 123,190.58 (191,852) 41,692 241,657 12,560 295,909
Total Others         \$ 425,399 \$ 415,725 \$ (9,674) \$ 70,935 \$ 61,261           Total Agency Funds         \$ 5,320,045 \$ 5,106,730 \$ (213,315) \$ 552,298 \$ 338,983           Less: Agency Fund Adjustments	611-60 PERCENT STD 611-60 PERCENT STD 612-50 PERCENT STD 613-40 PERCENT STD Total STD Total Self-Insured  Fully Insured (Agency) Funds Fund 607-FI DENTAL PPO 625-FI PREPAID DENTAL Total Dental 621-FLEX SPENDING HEALTH 622-FLEX SPENDING DEP CARE Total FSA 626-FI LIFE AND AD AND D 627-SUPPLEMENTAL LIFE 630-DEPENDENT LIFE Total Life and AD&D 628-EMPLOYEE ASSISTANCE	\$ \$ \$ \$ \$	58,462 16,198 588,865 39,762,952 (penditures 1,651,051 127,380 1,778,431 1,211,468 153,702 1,365,170 342,076 1,243,067 165,901 1,751,045 67,967	\$ \$ \$ \$	102,025 47,419 620,026 41,412,725 Revenues 1,643,935 126,869 1,770,804 896,426 276,893 1,173,318 354,481 1,227,072 165,331 1,746,884 67,919	\$ \$ \$	43,563 31,220 31,161 1,649,773 Net (7,116) (512) (7,627) (315,043) 123,191 (191,852) 12,405 (15,995) (571) (4,161) (48)	\$ \$ \$ \$ \$ \$ \$	1,373,741 1,106,728 629,632 <b>8,530,866 41,023,133</b> und Balance 7/1/2011 71,235 110,058 181,293 - 29,287 257,652 13,131 300,070 917	\$ \$ \$ \$ \$ \$ \$	1,330,119 1,150,291 660,852 <b>8,562,027 42,672,907</b> und Balance 10/31/2011 64,119 109,546 173,666 (315,043) 123,190.58 (191,852) 41,692 241,657 12,560 295,909 869
Total Agency Funds \$ 5,320,045 \$ 5,106,730 \$ (213,315) \$ 552,298 \$ 338,983  Less: Agency Fund Adjustments	611-60 PERCENT STD 611-60 PERCENT STD 612-50 PERCENT STD 613-40 PERCENT STD Total STD Total Self-Insured  Fully Insured (Agency) Funds Fund 607-FI DENTAL PPO 625-FI PREPAID DENTAL Total Dental 621-FLEX SPENDING HEALTH 622-FLEX SPENDING DEP CARE Total FSA 626-FI LIFE AND AD AND D 627-SUPPLEMENTAL LIFE 630-DEPENDENT LIFE Total Life and AD&D 628-EMPLOYEE ASSISTANCE 631-VOLUNTARY BENEFITS	\$ \$ \$ \$ \$	58,462 16,198 588,865 39,762,952 cpenditures 1,651,051 127,380 1,778,431 1,211,468 153,702 1,365,170 342,076 1,243,067 165,901 1,751,045 67,967 128,645	\$ \$ \$ \$	102,025 47,419 620,026 41,412,725 Revenues 1,643,935 126,869 1,770,804 896,426 276,893 1,173,318 354,481 1,227,072 165,331 1,746,884 67,919 128,221	\$ \$ \$	43,563 31,220 31,161 1,649,773 Net (7,116) (512) (7,627) (315,043) 123,191 (191,852) 12,405 (15,995) (571) (4,161) (48) (425)	\$ \$ \$ \$ \$ \$ \$	1,373,741 1,106,728 629,632 <b>8,530,866 41,023,133</b> und Balance 7/1/2011 71,235 110,058 181,293 - 29,287 257,652 13,131 300,070 917 3,078	\$ \$ \$ \$ \$ \$ \$	1,330,119 1,150,291 660,852 <b>8,562,027 42,672,907</b> und Balance 10/31/2011 64,119 109,546 173,666 (315,043) 123,190.58 (191,852) 41,692 241,657 12,560 295,909 869 2,653
Less: Agency Fund Adjustments	611-60 PERCENT STD 611-60 PERCENT STD 612-50 PERCENT STD 613-40 PERCENT STD Total STD Total Self-Insured  Fully Insured (Agency) Funds Fund 607-FI DENTAL PPO 625-FI PREPAID DENTAL Total Dental 621-FLEX SPENDING HEALTH 622-FLEX SPENDING DEP CARE Total FSA 626-FI LIFE AND AD AND D 627-SUPPLEMENTAL LIFE 630-DEPENDENT LIFE Total Life and AD&D 628-EMPLOYEE ASSISTANCE 631-VOLUNTARY BENEFITS © CIGNA FOR SENIORS	\$ \$ \$ \$ \$ \$	58,462 16,198 588,865 39,762,952 (cpenditures) 1,651,051 127,380 1,778,431 1,211,468 153,702 1,365,170 342,076 1,243,067 165,901 1,751,045 67,967 128,645 228,787	\$ \$ \$ \$ \$	102,025 47,419 620,026 41,412,725 Revenues 1,643,935 126,869 1,770,804 896,426 276,893 1,173,318 354,481 1,227,072 165,331 1,746,884 67,919 128,221 219,585	\$ \$ \$ \$	43,563 31,220 31,161 1,649,773 Net (7,116) (512) (7,627) (315,043) 123,191 (191,852) 12,405 (15,995) (571) (4,161) (48) (425) (9,202)	\$ \$ \$ \$ \$ \$ \$ \$	1,373,741 1,106,728 629,632 <b>8,530,866 41,023,133</b> und Balance 7/1/2011 71,235 110,058 181,293 - 29,287 257,652 13,131 300,070 917 3,078 66,940	\$ \$ \$ \$ \$ \$ \$ \$	1,330,119 1,150,291 660,852 <b>8,562,027 42,672,907</b> und Balance 10/31/2011 64,119 109,546 173,666 (315,043) 123,190.58 (191,852) 41,692 241,657 12,560 295,909 869 2,653 57,738
DOT 1 DOTS NOTE OF THE PROPERTY OF THE PROPERT	611-60 PERCENT STD 611-60 PERCENT STD 612-50 PERCENT STD 613-40 PERCENT STD Total STD Total Self-Insured  Fully Insured (Agency) Funds Fund 607-FI DENTAL PPO 625-FI PREPAID DENTAL Total Dental 621-FLEX SPENDING HEALTH 622-FLEX SPENDING DEP CARE Total FSA 626-FI LIFE AND AD AND D 627-SUPPLEMENTAL LIFE 630-DEPENDENT LIFE Total Life and AD&D 628-EMPLOYEE ASSISTANCE 631-VOLUNTARY BENEFITS © CIGNA FOR SENIORS Total Others	\$ \$ \$ \$ \$ \$	58,462 16,198 588,865 39,762,952 (penditures 1,651,051 127,380 1,778,431 1,211,468 153,702 1,365,170 342,076 1,243,067 165,901 1,751,045 67,967 128,645 228,787 425,399	\$ \$ \$ \$ \$	102,025 47,419 620,026 41,412,725 Revenues 1,643,935 126,869 1,770,804 896,426 276,893 1,173,318 354,481 1,227,072 165,331 1,746,884 67,919 128,221 219,585 415,725	\$ \$ \$ \$ \$	43,563 31,220 31,161 1,649,773 Net (7,116) (512) (7,627) (315,043) 123,191 (191,852) 12,405 (15,995) (571) (4,161) (48) (425) (9,202) (9,674)	\$ \$ \$ \$ \$ \$ \$ \$	1,373,741 1,106,728 629,632 <b>8,530,866 41,023,133</b> und Balance 7/1/2011 71,235 110,058 181,293 - 29,287 257,652 13,131 300,070 917 3,078 66,940 70,935	\$ \$ \$ \$ \$ \$ \$ \$ \$	1,330,119 1,150,291 660,852 <b>8,562,027 42,672,907</b> und Balance 10/31/2011 64,119 109,546 173,666 (315,043) 123,190.58 (191,852) 41,692 241,657 12,560 295,909 869 2,653 57,738 61,261
10tal Fullu Dalalite \$ 40,002,887 \$ 40,018,400 \$ 1,430,408 \$ 41,070,431 \$ 43,011,890	611-60 PERCENT STD 611-60 PERCENT STD 612-50 PERCENT STD 613-40 PERCENT STD Total STD Total Self-Insured  Fully Insured (Agency) Funds Fund 607-FI DENTAL PPO 625-FI PREPAID DENTAL Total Dental 621-FLEX SPENDING HEALTH 622-FLEX SPENDING DEP CARE Total FSA 626-FI LIFE AND AD AND D 627-SUPPLEMENTAL LIFE 630-DEPENDENT LIFE Total Life and AD&D 628-EMPLOYEE ASSISTANCE 631-VOLUNTARY BENEFITS © CIGNA FOR SENIORS Total Others Total Agency Funds	\$ \$ \$ \$ \$ \$	58,462 16,198 588,865 39,762,952 (penditures 1,651,051 127,380 1,778,431 1,211,468 153,702 1,365,170 342,076 1,243,067 165,901 1,751,045 67,967 128,645 228,787 425,399	\$ \$ \$ \$ \$	102,025 47,419 620,026 41,412,725 Revenues 1,643,935 126,869 1,770,804 896,426 276,893 1,173,318 354,481 1,227,072 165,331 1,746,884 67,919 128,221 219,585 415,725	\$ \$ \$ \$ \$	43,563 31,220 31,161 1,649,773 Net (7,116) (512) (7,627) (315,043) 123,191 (191,852) 12,405 (15,995) (571) (4,161) (48) (425) (9,202) (9,674)	\$ \$ \$ \$ \$ \$ \$ \$	1,373,741 1,106,728 629,632 <b>8,530,866 41,023,133</b> und Balance 7/1/2011 71,235 110,058 181,293 - 29,287 257,652 13,131 300,070 917 3,078 66,940 70,935	\$ \$ \$ \$ \$ \$ \$ \$ \$	1,330,119 1,150,291 660,852 <b>8,562,027 42,672,907</b> und Balance 10/31/2011 64,119 109,546 173,666 (315,043) 123,190.58 (191,852) 41,692 241,657 12,560 295,909 869 2,653 57,738 61,261
	611-60 PERCENT STD 611-60 PERCENT STD 612-50 PERCENT STD 613-40 PERCENT STD Total STD Total Self-Insured  Fully Insured (Agency) Funds Fund 607-FI DENTAL PPO 625-FI PREPAID DENTAL Total Dental 621-FLEX SPENDING HEALTH 622-FLEX SPENDING DEP CARE Total FSA 626-FI LIFE AND AD AND D 627-SUPPLEMENTAL LIFE 630-DEPENDENT LIFE Total Life and AD&D 628-EMPLOYEE ASSISTANCE 631-VOLUNTARY BENEFITS © CIGNA FOR SENIORS Total Others Total Agency Funds Less: Agency Fund Adjustments	\$ \$ \$ \$ \$ \$	58,462 16,198 588,865 39,762,952 (cpenditures) 1,651,051 127,380 1,778,431 1,211,468 153,702 1,365,170 342,076 1,243,067 165,901 1,751,045 67,967 128,645 228,787 425,399 5,320,045	\$ \$ \$ \$ \$	102,025 47,419 620,026 41,412,725 Revenues 1,643,935 126,869 1,770,804 896,426 276,893 1,173,318 354,481 1,227,072 165,331 1,746,884 67,919 128,221 219,585 415,725 5,106,730	\$ \$ \$ \$ \$	43,563 31,220 31,161 1,649,773 Net (7,116) (512) (7,627) (315,043) 123,191 (191,852) 12,405 (15,995) (571) (4,161) (48) (425) (9,202) (9,674) (213,315)	\$ \$ \$ \$ \$ \$ \$	1,373,741 1,106,728 629,632 <b>8,530,866 41,023,133</b> und Balance 7/1/2011 71,235 110,058 181,293 - 29,287 257,652 13,131 300,070 917 3,078 66,940 70,935 552,298	\$ \$ \$ \$ \$ \$ \$ \$	1,330,119 1,150,291 660,852 <b>8,562,027 42,672,907</b> und Balance 10/31/2011 64,119 109,546 173,666 (315,043) 123,190.58 (191,852) 41,692 241,657 12,560 295,909 869 2,653 57,738 61,261 338,983

# MARICOPA COUNTY EMPLOYEE BENEFITS TRUST FUNDS

# Notes to Financial Statements October, 2011

#### NOTE 1 – Interest Receivable Held with the Treasurer

Interest Receivable represents the Trust's share of the amortization of zero coupon bond discounts and the unpaid but earned portion of bond coupons which are normally paid every six months on varying dates. The trust has all cash invested with the Maricopa County Treasurer in the investment pool. This pool consists of U S Government Securities that have up to a three year maturity.

#### NOTE 2 – Accounts Receivable

Accounts Receivable included \$769,735 for WHI Rebates and \$99,465 for the American Recovery and Reinvestment Act (ARRA) program receivables for employees on COBRA as of October, 2011.

#### NOTE 3 - Pre-Paid Insurance

Pre-Paid insurance included \$97,716 for Sedgwick, and \$4,856 for Vision plan.

## **NOTE 4 – Capital Equipment**

This is for the Ergonomics AstroVan purchased in 2000. All equipment has been fully depreciated as of June 30, 2011.

## **NOTE 5 – Accounts Payable**

Accounts Payable included \$9,967 for Medical, \$36,631 for Behavioral Health, \$106,152 for Vision, \$11,347for STD, \$1,525 (TINA Monson \$325 and Magellan Health Service \$1,200) for Wellness, and \$13,054 for Mercer Human Resources.

#### NOTE 6 - Accrued Liabilities

Accrued Liabilities fluctuates monthly mainly due to the amount of outstanding checks that have not been cashed by providers. That included \$1,911,455 for Medical, \$656,264 for Pharmacy, \$411,702 for Dental, \$12,000 for STD, and \$23,474 (Mercer11,667 & Optimum \$11,807) for Contract Administration,

## **NOTE 7 – Employee Compensation Payable**

Employee Compensation Payable includes in FY2011 unused employee pharmacy allowance for the WHI Consumer Choice Pharmacy plan of \$3.1 million. The remaining balance is accrued salaries as of month end, plus employee vacations earnings payable.

#### NOTE 8 – Reserve for losses and loss expenses

The funds establish claims liabilities based on estimates of the ultimate cost of claims (including future claim adjustment expenses) that have been reported but not settled, and of claims that have been incurred but not reported.